



February 21, 1979

Dear Mr. \_\_\_\_\_:

This is in response to your January 26, 1979, letter and in furtherance of Mr. Ted F. Jordan's January 22, 1979, letter to you requesting certain information pertaining to your Company's purchase of timber through Sawyer Logging harvested from land owned by Mr. and Mrs. L \_\_\_\_\_.

Section 15618 of the Government Code provides as follows:

"The board (State Board of Equalization) may examine, as a board, individually, or through its staff, the books, accounts, and papers of all persons required to report to it, or having knowledge of the affairs of those required so to report."

Thus, your belief that the information requested should be presented to the Board's timber Tax Division by the L \_\_\_\_\_s rather than by your company directly is legally unsupportable.

We again request your cooperation in furnishing to the Board's Timber Tax Division the information pertaining to the above-mentioned purchase.

Very truly yours,

James K. McManigal, Jr.  
Tax Counsel

JKM:fr

Cc: Mr. T. F. Jordan

Bc: Mr. Glenn L. Rigby  
Mr. Paul Crebbin

Note: In the event that the information requested is not forthcoming, resort to the Board's Subpoena power as authorized by Section 15613 of the Government Code may become necessary, either against Philo Lumber company or the L \_\_\_\_\_s. Alternatively, Sections 38411 and 38421 of the Rev. & Tax. Code provide in the names of the L \_\_\_\_\_s.